



## Georgia Department of Revenue

### Gwinnett County Local Ad Valorem Tax Facts

**Caution:** By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 11/28/2006.

**Location of Gwinnett Justice and Administration Center** From Atlanta take I-85 North to Hwy 316 (University Parkway) splits East to the right. Exit Hwy. 316 at Hwy 120 (Duluth-Lawrenceville exit) and go right approximately 1.5 miles to the 6th traffic light turn right (Langley Drive). Cross over Highway 29 and the complex will be on the right.

---

#### LOCAL TAX OFFICIALS

##### Tax Commissioner

Katherine L. Sherrington  
75 Langley Drive  
Lawrenceville, Ga. 30045  
(770)822-8800  
Fax: (770)822-7292  
Email: [TaxCommissioner@gwinnettcountry.com](mailto:TaxCommissioner@gwinnettcountry.com)  
Website: [www.gwinnettcountry.com](http://www.gwinnettcountry.com)

##### Chairman of the Board of Tax Assessors

Norman Nash  
75 Langley Drive  
Lawrenceville, Ga. 30045  
(770)822-7212  
Fax: (770)822-7204  
Email: [assessor@gwinnettcountry.com](mailto:assessor@gwinnettcountry.com)  
Website: [www.gwinnettcountry.com](http://www.gwinnettcountry.com)

##### Chief Appraiser

Steve D. Pruitt  
75 Langley Drive  
Lawrenceville, Ga. 30045  
(770)822-7200  
Fax: (770)822-7204  
Email: [mailto:Steve.Pruitt@gwinnettcountry.com](mailto:mailto:Steve.Pruitt@gwinnettcountry.com)  
Website: [www.gwinnettcountry.com](http://www.gwinnettcountry.com)

##### Chairman of the Board of Commissioners

Charles Bannister  
75 Langley Drive  
Lawrenceville, Ga. 30045-6900  
(770)822-7010  
Email: [mailto:Charles.Bannister@gwinnettcountry.com](mailto:mailto:Charles.Bannister@gwinnettcountry.com)  
Website: [www.gwinnettcountry.com](http://www.gwinnettcountry.com)

---

**PROPERTY TAX RETURNS** Property tax returns must be filed with the Gwinnett County Board of Tax Assessors between January 1 and March 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year. Failure to file a new return when there have been improvements made to the property will subject the taxpayer to a 10% penalty on the value of the property not returned plus interest and possibly penalties from the date the tax would have been due.

Click the links below for more information on property tax assessments and filing tax returns:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.shtml>

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.shtml>

---

**HOMESTEAD EXEMPTIONS** The deadline for filing for a homestead exemption in Gwinnett County is March 1. Application for homestead exemption is made with the Tax Commissioner in the county. Failure to apply by the deadline will result in loss of the exemption for that year.

This section describes special local homestead exemptions that apply only in this county.

Gwinnett County offers homestead exemptions to eligible property owners, disabled persons and senior citizens. Special exemptions are based on age, disability and/or income. These exemptions must be filed by March 1 to receive credit on the current year's tax bill.

If you file a federal and state income tax return for 2006, a copy of that return must accompany your application for the special exemptions.

If you are eligible and are not receiving an exemption, applications are accepted year-round and must be filed by March 1 to receive credit on the current year's tax bill. If you wish to apply by mail, you may request an application by calling the office at (770) 822-8800. You may also request an application by fax at (770) 822-7292 or online. For more information, visit their web site at [www.gwinnett-tax.com](http://www.gwinnett-tax.com).

#### **1. S1R REGULAR HOMESTEAD EXEMPTION**

- A. For all property owners who occupy the property as of January 1.
- B. No income or age limit.
- C. This exemption includes \$10,000 off the assessed value on county, \$7,000 off recreation, \$2,000 off state and \$4,000 off school tax.

#### **2. L3A \$20,000 SENIORS EXEMPTION**

- A. Must be 65 years old as of January 1.
- B. To Determine if you Qualify: Add the taxable social security (line 20B from the 2006 Federal 1040 tax return) and taxable retirement/IRA income (lines 15B and 16B from the 2006 Federal 1040 tax return) for claimant and spouse. Deduct the maximum amount allowed by social security, which is \$50,784. Add the remaining amount plus all other taxable income. After subtracting the state deductions (line 11C or 12 from the 2006 Georgia 500 tax return), the remaining amount cannot exceed \$10,000.
- C. This exemption includes \$20,000 off county, \$20,000 off school, \$20,000 off recreation and \$2,000 off state tax.

#### **3. L5A SENIORS SCHOOL EXEMPTION**

- A. Must be 65 years old or 100% disabled as of January 1. If disabled, a signed letter from your doctor stating that you are 100% disabled is required.
- B. Exemption covers the house and one acre of property.
- C. To Determine if you Qualify: Add the total taxable income for claimant and spouse (line 22 from the 2006 Federal 1040 tax return). Deduct the maximum amount allowed by social security, which is \$50,784 and the state deductions (line 9 plus line 11C or 12 from the 2006 Georgia 500 tax return). The remaining amount cannot exceed \$25,000.
- D. This exemption includes exemption from all school and school bond tax, \$10,000 off the assessed value on county, \$7,000 off assessed value on recreation and \$2,000 off state tax.
- E. Must own and occupy residence within the Gwinnett County School District as of January 1 of the current tax year.

#### **4. S5 DISABLED VETERAN EXEMPTION**

- A. Requires a letter from the Veteran's Administration stating you are 100% Service Connected Disabled.
- B. No age or income limit.
- C. This exemption includes \$50,000 off the assessed value on county, county bond, school, school bond, recreation and state.
- D. This exemption extends to the un-remarried widow/widower of the disabled veteran.

#### **5. S6 FLOATING HOMESTEAD EXEMPTION - BASED ON INDIVIDUAL ASSESSMENT**

- A. Must be 62 years old as of January 1.
- B. Total household income not to exceed \$30,000.
- C. Exemption covers house and five acres of property.
- D. Exemption will not freeze assessment on school tax. (This exemption requires forfeiture of your regular exemption. Your parcel must have a substantial increase in the assessment value in order to receive a benefit similar to the regular homestead exemption).

#### **6. L1 DISABILITY EXEMPTION**

- A. Requires letter signed by your doctor stating that you are 100% disabled as of January 1.
- B. No age or income limit.
- C. This exemption includes \$10,000 off the assessed value on county, \$7,000 off the assessed value on recreation, \$4,000 off school, \$4,000 off county bond, \$4,000 off school bond and \$2,000 off state tax.

To qualify for a L5A Senior School Exemption as a 100% disabled person, you will need to provide a copy of your 2006 federal and state income tax returns. (See L5A)

#### **7. S4 SENIORS SCHOOL EXEMPTION**

- A. Must be 65 years old as of January 1.
- B. To Determine if you Qualify: Add the taxable social security (line 20B from the 2006 Federal 1040 tax return) and taxable retirement/IRA income (lines 15B and 16B from the 2006 Federal 1040 tax return) for the total household. Deduct the maximum amount allowed by social security, which is \$50,784. Add the remaining amount plus all other taxable income. After subtracting the state deductions (line 11C or 12 from the 2006 Georgia 500 tax return), the remaining amount cannot exceed \$10,000.
- C. This exemption includes \$10,000 off the assessed value on school, \$10,000 off assessed value of school bond, \$10,000 off county, \$7,000 off recreation, \$4,000 off state and \$4,000 off county bond.

#### **8. S3 REGULAR SCHOOL EXEMPTION**

- A. Must be 62 years old as of January 1.
- B. Add the taxable social security (line 20B from the 2006 Federal 1040 tax return) and taxable retirement/IRA income (lines 15B and 16B from the 2006 Federal 1040 tax return) for claimant and spouse. Deduct the maximum amount allowed by social security, which is \$50,784. Add the remaining amount plus all other taxable income. After subtracting the state deductions (line 11C or 12 from the 2006 Georgia 500 tax return), the remaining amount cannot exceed \$10,000.
- C. This exemption includes \$10,000 off school, \$10,000 off school bond, \$10,000 off county, \$7,000 off recreation, and \$2,000 off state tax.

#### **9. SS SURVIVING MILITARY SPOUSE EXEMPTION**

- A. Requires a letter from the Secretary of Defense stating un-remarried surviving spouse receives spousal benefits as a result of the death of a spouse who was killed or died as a result of a war or armed conflict while on active duty.
- B. No age or income limit.
- C. This exemption includes \$50,000 off the assessed value on county, county bond, school bond, recreation and state.

## 10. VALUE OFFSET EXEMPTION

Approved by Gwinnett County voters in 2000, the County Value Offset Exemption provides additional property tax relief by offsetting future assessment values for county tax billing purposes. Although property values may continue to fluctuate, this exemption will offset the county's portion of the tax bill. It does not affect city, school or state taxes. The county tax will be calculated at its established base, which is the assessed value for the year preceding the application year. Of course, future changes to the millage rate will impact the actual tax amount. By filing an application with the Tax Commissioner's Office for homestead exemption, taxpayers will automatically qualify for the county value offset exemption. SB292, 2000  
[http://www.legis.ga.gov/legis/1999\\_00/leg/fulltext/sb292\\_ap.htm](http://www.legis.ga.gov/legis/1999_00/leg/fulltext/sb292_ap.htm)

### **\*\*SPECIAL NOTE\*\***

If you are adding or deleting a person's name on the warranty deed for homesteaded property, you must refile for homestead (see S1R regular homestead exemption). If you are refinancing your home, you do not have to refile for homestead.

---

**FREEPORT EXEMPTIONS** Gwinnett County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The Cities of Buford, Duluth, Grayson, Sugar Hill, and Suwanee have also elected to exempt 100% of all qualified inventory.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is March 1 to receive the full exemption. Click the link below for more information on homestead exemptions:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.shtml>

---

**AD VALOREM TAX PAYMENTS** 2006 property taxes are due in two installments: October 15 and November 15. 2007 property taxes will be due in two installments: September 15 and November 15. Ad valorem taxes are collected by the Tax Commissioner.

A five percent penalty will be added to the unpaid balance of each installment if the payment is not USPS postmarked by each due date. Interest at the rate of one percent per calendar month accrues after November 15. For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.shtml>

---

**VALUATION APPEALS** If the assessors disagree with the taxpayer's returned value, they will change the value and a change of assessment notice will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 30 days from the date of the change of assessment notice. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.shtml>

---

**AD VALOREM TAX REFUNDS** If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the Board of Tax Assessors within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.shtml>

## **MOTOR VEHICLE REGISTRATION**

Gwinnett County is on the year-round registration system. Tax office hours are 8:30 a.m. - 5:00 p.m., Monday – Friday, with the exception of the North Gwinnett Tag Office, which is open 8:30 a.m. – 5:00 p.m., Tuesday – Friday, and 9:00 a.m. – 4:00 p.m. Saturday.

### **Lawrenceville**

750 South Perry Street, 1st Floor  
Lawrenceville, Ga. 30045

### **Norcross**

Norcross Human Service Center  
5030 Georgia Belle Ct.  
Norcross, Ga. 30093

### **Peachtree Corners**

Interlochen Village  
Suite 110  
5270 Peachtree Parkway, Route 141  
Norcross, Ga. 30092

### **Snellville**

2845 Lenora Church Rd.  
Snellville, Ga. 30078

### **North Gwinnett Tag Office**

2735 Mall of Georgia Blvd  
Buford, Ga. 30518

A vehicle owner must renew his/her registration and pay the ad valorem tax every year with the Tax Commissioner during the 30-day period, which ends on his/her birthday (renewal period). If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period and deadline. Newly acquired vehicles must be registered within 30 days; the owner would then come back in during the 30-day period, which ends on his/her birthday (renewal period) to pay the ad valorem tax. For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.shtml>

## **MOBILE HOME TAXATION**

**Mobile Home Location Permits** Taxpayers locating a mobile home in Gwinnett County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their

presence to avoid being cited for failure to apply for the location permit.

**Mobile Home Returns** Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit. For more information on mobile homes click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.shtml>

---

**INTANGIBLE RECORDING** Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Gwinnett County the Clerk of the Superior Court is responsible for collecting intangible recording tax. The Clerk's office can be contacted at:

75 Langley Drive  
Lawrenceville, Ga. 30045-6900  
(770)822-8100

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.shtml>

---

## OTHER INFORMATION

**Local Ordinances** There are no local ordinances pertaining to ad valorem taxation.

**Fees for Garbage, Fire, Street Lights and Stormwater** The Tax Commissioner is responsible for collecting fees for stormwater, speed humps and street lights.

**Independent School Systems** The City of Buford has a school system independent from the county.

**City Tax** The Tax Commissioner is responsible for collecting city ad valorem taxes on real and personal property for the Cities of Berkeley Lake, Dacula, Grayson, Lawrenceville, Lilburn, Snellville and Sugar Hill. Other city taxes are collected at:

City of Buford 2300 Buford Hwy Buford, Ga. 30518 (770)945-6761	City of Duluth 3578 West Lawrenceville Street Duluth, Ga. 30096 (770)476-3434
City of Resthaven 428 Thunder Road Buford, Ga. 30518 (770)945-8659	City of Suwanee 373 Highway 23 Suwanee, Ga. 30024 (770)945-8996
City of Auburn 1369 4 th Ave Auburn , Ga. 30011 (770)963-4002	City of Loganville 4385 Pecan Street Loganville , Ga. 30052 (770) 466-1165
City of Norcross 65 Lawrenceville Street Norcross, Ga. 30071 (770)448-2122	City of Braselton 4982 Highway 53 P.O. Box 306 Braselton , Ga. 30517 (706)654- 3915

## Other County Links

Gwinnett County Government: [www.gwinnettcountry.com](http://www.gwinnettcountry.com)

---

This webpage is a service provided by the Georgia Department of Revenue, Local Government Services Division. Comments or questions about this page should be directed to: <mailto:Local.Government.Services@dor.ga.gov>

Georgia Department of Revenue  
Local Government Services Division  
4245 International Boulevard, Suite A  
Hapeville, Georgia 30354-3918  
[www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)  
[www.etax.dor.ga.gov/ptd/county](http://www.etax.dor.ga.gov/ptd/county)

---

**Disclaimer:** Links from this website to other websites are intended for reference only and do not represent an endorsement of any product or service that may be mentioned in the linked-to pages. They are not a part of the Department of Revenue's website and the Department has no control over their content or availability.

---